



Partnerships for Better Governance

Annex Volume Two

April 1, 2019

This annex volume is a complement to *Partnerships for Better Governance*, the main report of the Mid-Term Review of the PASAI Implementation of its Long-term Strategic Plan 2014-2024



Contents

1	Evaluation Methodology	1
1.1	Approach.....	4
1.2	Methodology.....	7
1.2.1	Qualitative analysis.....	7
1.2.2	Quantitative analysis.....	8
1.3	Methodological Challenges and Limitations.....	9
2	Semi-structured Interview Guides	13
2.1	SAIs.....	13
2.2	Government Officials (legislature, executive and judicial branches).....	15
2.3	PASAI Donors.....	15
2.4	PASAI Partners.....	16
2.5	PASAI Board and Secretariat.....	17
2.6	Other In-country Stakeholders.....	18
3	List of Persons Consulted	19
3.1	PASAI Board and Members.....	19
3.2	Partner Organisations.....	22
3.3	Donor Organisations.....	23
3.4	Government Officials.....	23
3.5	Other Stakeholders.....	24
3.6	PASAI Secretariat, Consultants and Service Providers.....	24
4	Terms of Reference	26

1 Evaluation Methodology

1. The Pacific Association of Supreme Audit Institutions (PASAI) is the official association of supreme audit institutions (SAIs) in the Pacific region. In 2014, it approved its Strategic Plan for a period of 10 years, from 2014 to 2024. PASAI decided to carry out an independent evaluation of the implementation of the strategic plan at mid-point, for the purposes of accountability, transparency and learning.

2. Bezerra International Consulting was selected by the PASAI, through a competitive bid, to conduct the Mid-Term Review of the Pacific Association of Supreme Audit Institutions (PASAI) Implementation of its Long-term Strategic Plan 2014-2024. The purposes of the mid-term evaluation as outlined in the *Terms of Reference* (TOR) are to:¹

- i. Review and analyse the effectiveness and efficiency of PASAI in delivering its programs to achieve its objectives to date, and what is required to achieve a successful PASAI through gaining and maintaining PASAI’s Strategic Plan priorities in more efficient, effective, and economical ways to deliver PASAI’s planned programs to achieve the desired results.
- ii. Evaluate the relevance of the existing PASAI strategy and its SPs and activities to understand whether these are sufficient to achieve the higher-level objective of the Strategy and whether they are still meaningful and “wanted” by key stakeholders and to identify what needs to be done to ensure that PASAI remain relevant, including the relevance of integrating gender and social inclusion into the approach.
- iii. Review and assess the sustainability of PASAI, particularly the adequacy of the capacity and resources, and the effectiveness of the Secretariat structure, to support and maintain the implementation of the PASAI strategy up to the conclusion of the strategy period.

3. The review was to cover all programs and activities of PASAI conducted under the five strategic priorities areas (SPAs) of the Strategic Plan 2014-2024, within the first four years of its implementation. The review period covers programs commencing from 1 July 2014 to 30 June 2018.

4. The Terms of Reference (TOR) for the review specify a set of questions to guide the evaluation. The questions were subdivided in order to separate issues that are mainly organizational, from issues concerning content and performance. PASAI is a partnership-based organisation and the questions were also separated to identify the different levels the questions addressed – national (SAIs), supranational (PASAI as an organisation, the partnership) and others (donors, SAI’s stakeholders). Separation of these issues were necessary to identify factors affecting PASAIs’ effectiveness, efficiency and sustainability at different levels of operation and of the partnership. The questions are presented in table 1 below, linked to their corresponding evaluation criteria.

Table 1: Evaluation questions by criteria

Relevance	
PASAI (org)	Is PASAI’s support as a knowledge organisation relevant to SAIs and stakeholders?
Strategy	Is the PASAI Strategy 2014-24 still relevant and appropriate? Are there areas that need to be revised, and if so, why?
Program	Is the program still “wanted” by country and regional stakeholders, as well as the donors? What can be done to ensure that the program remains “wanted” by country and regional stakeholders, as well as the donor(s)?
SAIs (Countries)	How relevant has PASAI’s support been to SAIs and Pacific Island countries?

¹ The ToR for the mid-term review can be found on Chapter 3 of this annex volume.

	<p>Do SAI's want to address development issues such as gender equality, social inclusion, poverty, prosperity, stability, etc.?</p> <p>Are SAI's and stakeholders sharing their experiences with each other and with relevant audiences outside the PASAI program?</p>
Others	How relevant has PASAI's support been to other country stakeholders?
Effectiveness/Efficiency	
PASAI (org)	<p>Is PASAI learning from its successes and failures? What can PASAI do differently/better?</p> <p>Is PASAI sharing its successes and failures with other countries and stakeholders?</p> <p>How effective is the performance of the Secretariat in supporting the implementation of PASAI's strategic objectives?</p> <p>How effective and efficient has PASAI been in planning, managing, delivering and monitoring its programs?</p> <p>How effective has PASAI been in coordinating/collaborating with development partners, regional partners and relevant regional and international organizations?</p> <p>How effective and efficient is PASAI in managing relationships, developing partnerships, and contacting stakeholder?</p> <p>How effective have PASAI operational mechanisms and the PASAI Monitoring, Evaluation and Reporting (MER) been in measuring performance and monitoring delivery of results of PASAI's programs?</p> <p>How effective and efficient has PASAI's financial management been?</p> <p>How adequate is PASAI's governance arrangements to support the achievement of its strategy?</p>
Strategy	How effective and efficient has PASAI been in meeting the strategic objectives and achieving desired results for SAI's in the Pacific region?
Program	<p>How effective and efficient has PASAI programs been in addressing and responding to the need for, and varying challenges in, resources, capacity and capability of the SAI's?</p> <p>Are there more efficient, effective, and economical ways of delivering PASAI's planned programs to achieve the desired results?</p> <p>How effective have PASAI's programs been in addressing and contributing towards other development issues such as gender equality, social inclusion, poverty, prosperity, stability, etc.?</p>
SAI's (Countries)	<p>Do SAI's think PASAI is an effective partner to address development issues such as gender equality, social inclusion, poverty, prosperity, stability, etc.?</p> <p>Does PASAI sufficiently encourage and support SAI's and in-country stakeholders to share their experiences with each other and with relevant audiences?</p>
Others	Have the current donor arrangements between PASAI and its core donors been effective?
Sustainability	
PASAI (org)	Is the existing PASAI Secretariat structure adequate to support and sustain the implementation of the PASAI Strategy up to the conclusion of the strategy period?
Strategy	Are there sufficient resources and political will in the SAI's, region, and among donors to sustain the PASAI's strategic objectives?

Program	Are there sufficient resources and political will in the SAIs and the region, including donors, to sustain the work of the program?
SAIs (Countries)	Has the program developed the capacity of SAIs sufficiently to enable them to carry on the work of the program?
Others	Has the program developed the capacity of key stakeholders sufficiently to enable them to carry on the work of the program?

5. The TOR also proposes secondary questions about the outcomes and impacts of PASAI work for the review to seek to draw conclusions to the degree possible. The questions are:

- i. Has PASAI contributed to improving the independence of SAIs in the Pacific?
- ii. Has PASAI contributed to advocating sound public financial management in the Pacific through oversight roles of SAIs and the legislature (Public Accounts Committee)?
- iii. Has PASAI contributed to enhancing the quality of public audit in the Pacific?
- iv. Has PASAI contributed to improving the capacity of SAIs in the Pacific to carry out their mandates?

6. PASAI and the evaluation team agreed to use the OECD/DAC definition of the evaluation criteria.² These are:

- **Relevance.** The extent to which the objectives of an intervention are consistent with beneficiaries' requirements, country needs, global priorities and partners' and donors' policies. Retrospectively, the question of relevance often becomes a question as to whether the objectives of an intervention or its design are still appropriate given changed circumstances
- **Effectiveness.** The extent to which the development intervention's objectives were achieved, or are expected to be achieved, taking into account their relative importance. Also used as an aggregate measure of (or judgment about) the merit or worth of an activity, i.e. the extent to which an intervention has attained, or is expected to attain, its major relevant objectives efficiently in a sustainable fashion and with a positive institutional development impact.
- **Efficiency.** A measure of how economically resources/inputs (funds, expertise, time, etc.) are converted to results. It has been agreed that the questions under the efficiency criteria will be addressed with a cost-effectiveness analysis in the following parameters:
 - i. Timeliness of planning activities, delivering programs and support, in maintaining the partnership and in monitoring the Strategic Plan.
 - ii. Sequencing of activities and programs.
 - iii. Internal transaction costs and economy of scale of selected capacity building approaches and methods and resources mobilization.
- **Sustainability.** The continuation of benefits from an intervention after major development assistance has been completed. The probability of continued long-term benefits. The resilience to risk of the net benefit flows over time.
- **Outcome.** The likely or achieved short-term and medium-term effects of an intervention's outputs.

² The OECD/DAC definition of the evaluation criteria can be found at the [Glossary of Key Terms in Evaluation and Results Based Management](#).

- **Impact.** Positive and negative, primary and secondary long-term effects produced by a development intervention, directly or indirectly, intended or unintended.

7. In relation to the questions under the *efficiency criteria*, the team will conduct a cost-effectiveness analysis in the following parameters:

- Timeliness* of planning activities, delivering programs and support, in maintaining the partnership and in monitoring the Strategic Plan.
- Sequencing* of activities and programs.
- Internal transaction costs and economy of scale* of selected capacity building approaches and methods and resources mobilization.

1.1 Approach

8. The evaluation was designed as a non-experimental research using causal pathways, survey and case study. The causal pathway analysis builds on the development of PASAI's Theory of Change (ToC). Analysis based on primary and secondary data was used for developing the PASAI's ToC and to respond to the questions posed in the TOR under the evaluative criteria. PASAI's Monitoring, Evaluation and Reporting (MER) was used as a tool for developing the ToC, for addressing aspects of the evaluation questions, and for assessing, to the extent possible, the progress of the Strategic Plan in meeting its objectives.

9. The analysis for answering the evaluation questions represent the aggregate of seven data streams, using both primary and secondary sources of data. These are:

Primary data sources

- Perceptual data collected through semi-structured personal interviews.

Secondary data

- Document review.
- Literature review.
- Data from the 2014 and 2017 INTOSAI Global Survey.
- Data from the Public Expenditure and Financial Accountability Assessment (PEFA) from 2010 to 2018.
- Comparative analysis of PASAI Strategic Plan 2014-2024 with the strategic/corporate plans of member SAIs.
- The results of the SAI PMF assessments.

PASAI's ToC

10. The evaluation team developed PASAI's Theory of Change (ToC) in two stages of the evaluation, as follows.

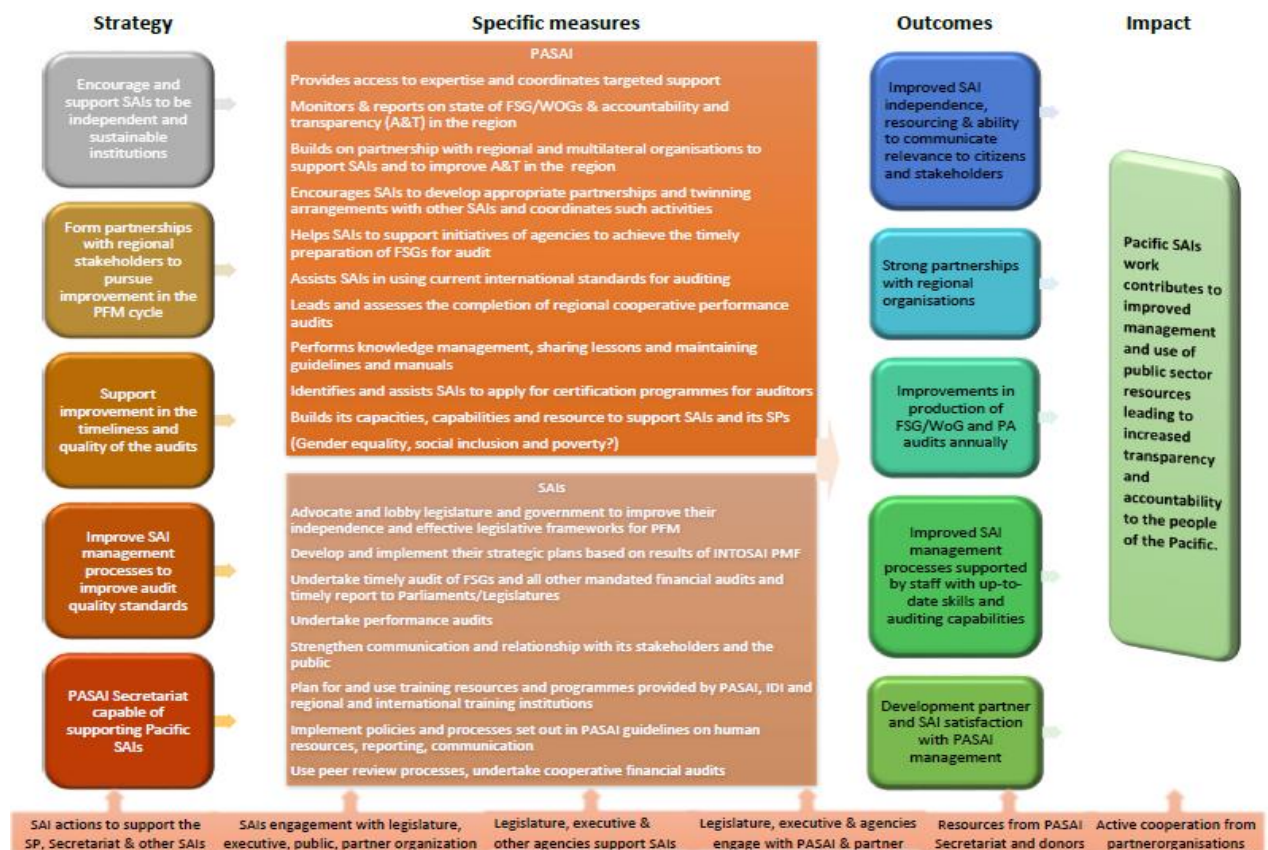
- *Initial ToC:* Developed at the early stage of the evaluation, the 'Initial Toc' has been developed based on a desk review of relevant documents.
- *Final ToC:* Developed at the end-stage of the evaluation, the 'Final ToC, took into consideration the evaluation's findings and lessons learned.

11. The Initial and Final Tocs can be found below. The staged approach for developing PASAI's ToC recognized that an organizational strategy is a *live document* and thereby a live process that enables stakeholders at mid-point during the implementation to rethink their common goal and objectives, reaffirm consensus around them, revisit the main factors affecting the achievement of their objectives as well as the roles they need to play in the partnership.

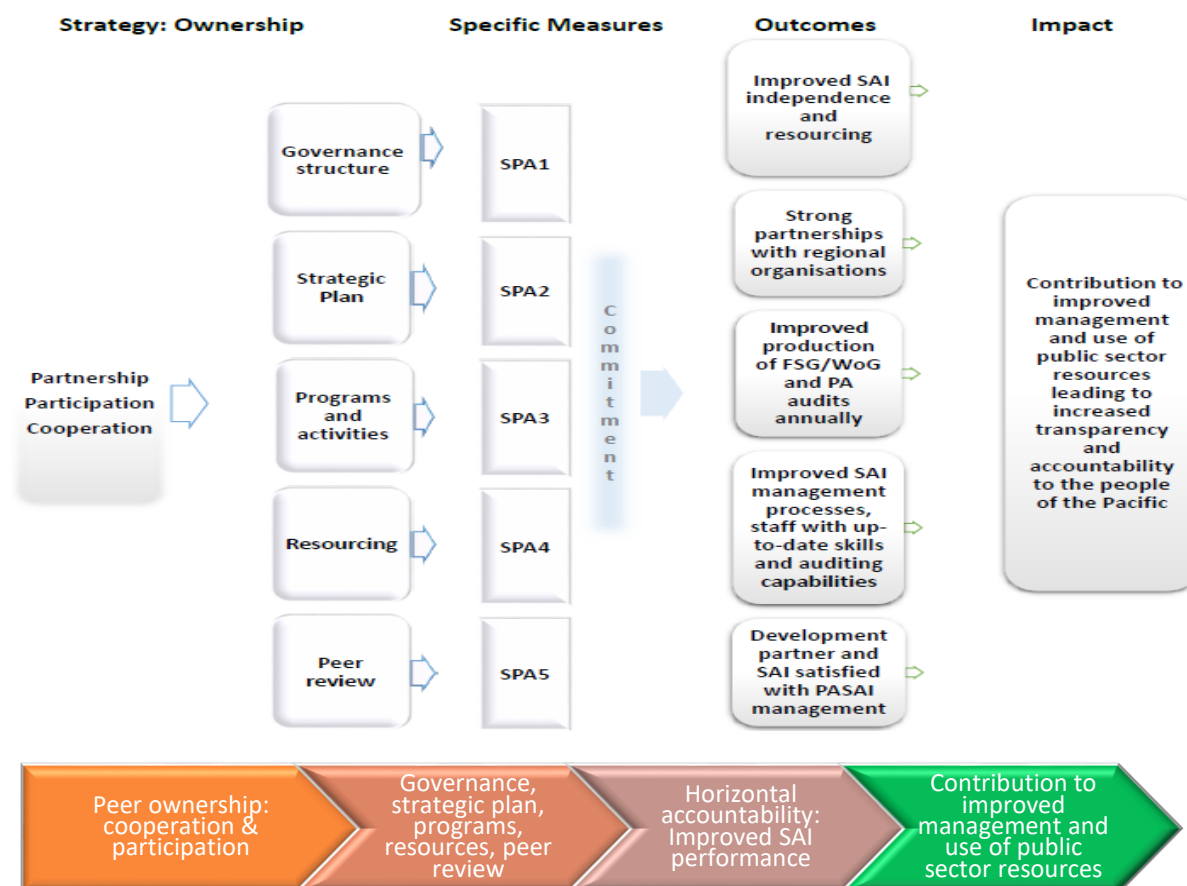
12. The ToC considered five dimensions, as follows:

- **Changes:** the changes PASAI Strategic Plan is trying to effect and the level of consensus among stakeholders about the nature and scale of development changes they expect it will actually happen.
- **Roles:** the roles partners play in the delivery of intended changes as well as alignment of roles with structure, capacity, capabilities and resources.
- **Context:** factors limiting and enabling desired changes to take place.
- **Assumptions:** The identified assumptions about how desired changes are to happen and integration of these assumptions into the PASAI strategy, programming and organisation.
- **Sphere of influence:** Factors that are within PASAI’s direct control, indirect control and outside of its influence.

PASAI’s Initial ToC



PASAI's Final ToC



13. The milestones for the mid-term evaluation follows.

Table 2: Evaluation milestones

Milestones	Date
Commencement of the evaluation	July
Draft Inception Report	20 July 2018
Remote interviews	July – October 2018
Report with quantitative data analysis	13 August 2018
Field work	21 August – 5 October 2018
Draft Report	December 2018
Comments to the Draft Report, including discussion of the evaluation report during the February 2019 Board meeting	January to March 2019
Final Report	1 April 2019

14. The evaluation was quality controlled and assured at three different stages. The evaluation counted with quality control and assurance. The Quality Assuror was responsible to assure the team responded to the TOR and that the research findings and conclusions are evidence-based. She also serve as a resource person for the team when deemed necessary. Specifically, the Quality Assuror:

- Quality assured the Inception Report, which contained a complete description of the evaluation, assuring that the evaluation used sufficient and robust methods to validate information collected. It also ensured that evaluation approach, methodology, instruments for data collection and that work plan were internally consistent and covered the requirements of the TOR.
- Quality controlled the report from the quantitative data analysis, delivered prior to the field visits.
- Quality assure the evaluation draft report, ensuring the evaluation team followed agreed methodology and collected the necessary data to generate evidence-based findings, ensuring that findings and conclusions are consistent with the evidence collected. In addition, the report was quality controlled to ensure it responds to all the questions in the TOR, it is written in a clear manner.

1.2 Methodology

15. This sections describes the methods that were used to collect data for responding to the requirements in the TOR. Table 3 in the end of this chapter shows the evaluation questions, methods and sources of information.

1.2.1 Qualitative analysis

16. Qualitative data were collected and analysed to address questions under the evaluation criteria of relevance, effectiveness, efficiency and sustainability as well as questions at outcome level. Qualitative sources of information were collected through the following methods:

- Desk review of PASAI documents, including program documents, reports, operational plans, organisation and governance documents, previous reviews and evaluations of PRAI and conducted by PASAI.
- Literature review about SAIs and transparency and accountability in the PASAI region.
- Perceptual data collected through personal interviews with a total of 163 PASAI member SAIs and stakeholders in the five case-study countries, during the 19th Governing Board meeting and the 20th PASAI Congress in Australia, in Auckland, in Oslo, and remotely (e.g. via Skype and Zoom). The list of beneficiaries and stakeholders consulted in the course of the evaluation can be found in Chapter 2 of this Annex Volume Two.
- Comparative analysis of PASAI Strategic Plan 2014-2024 with the strategic/corporate plans of member SAIs. The evaluation team collected and analysed the documents of 14 SAIs. The team analysed the extent to which PASAI's priority areas in the strategic plan corresponded to SAIs' priority areas for capacity development as stated in the documents.

Case-study countries

17. The evaluation team, in coordination with PASAI Chief Executive, selected a purposive sample of five countries for case-study, namely, Federated States of Micronesia (FSM) – National Office, Fiji, Guam, Solomon Islands and Tonga. In addition, the team met with the FSM Chuuk state and FSM Pohnpei state. The SAIs in the five case-study countries agreed to host the visit, support the evaluation mission with meetings inside the SAIs and externally with SAI stakeholders. The case study countries were selected based on the following criteria:

- Countries from the three primary groupings of the region (Polynesia, Micronesia and Melanesia),
- A mix of countries that have shown slow and rapid development on indicators directly related to PASAI SPs;
- Countries covering each of the three systems of government found in the region and a mix of sovereign nations and self-governing or overseas territories.

18. The following table show the locations where the personal interviews took place, including the case study-countries and data of field visits.

Visit to the PASAI Secretariat and service providers, SAI New Zealand, remote interview with Ministries of Foreign Affairs & Trade	21-24 August
Participation in the 19th PASAI Governing Board Meeting, begin interview with Heads of SAI, Australia	27 August
Participation in the 20 th PASAI Congress and interview with Heads of SAI and other stakeholders, Australia	28-30 August
5 case-study country visits	1 September – 4 October
Fiji case study visit	3-8 September
Tonga case study visit	10-14 September
Solomon Islands case study visit	18-21 September
FSM Chuuk state	22 September
FSM National case study visit and meeting with FSM Phonpei State	24-28 September
Guam case study visit	1-4 October

19. The semi-structured interviews were conducted with Secretariat staff, Governing Board, the Secretary General and support staff, Heads of SAI, SAI staff, PASAI donors, regional organisations and SAI's in-country stakeholders. The interview guides can be found in Chapter 2 and the list of persons interviewed in Chapter 3 of this report.

1.2.2 Quantitative analysis

20. The quantitative analysis focused on existing data on SAIs that are *participating* members of PASAI. Of the 28 member institutions of PASAI, 20 are referred to as 'participating' SAIs, meaning SAIs in need of development assistance. These SAIs are located across Micronesia, Melanesia and Polynesia and include American Samoa, Cook Islands, Federated States of Micronesia (FSM) – National Office, FSM Chuuk state, FSM Kosrae state, FSM Pohnpei state, FSM Yap state, Fiji, Guam, Kiribati, Marshall Islands, Nauru, Northern Mariana Islands, Palau, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu and Vanuatu. The remaining eight institutions include the SAIs of Australia – National Office (ANAO), ACT state, NSW state, Queensland state, Victoria state, New Zealand, and the territorial Chambres des Comptes of French Polynesia and New Caledonia. These SAIs are referred to as 'contributing SAIs' and provide a range of support to their counterparts.

21. The sources of information for the quantitative analysis were:

- i. Data from the 2014 and 2017 INTOSAI Global SAI Survey.
- ii. Data from the Public Expenditure and Financial Accountability Assessment (PEFA) from 2010 to 2018.
- iii. The results of the SAI PMF assessments. The evaluation team had access to the summary of the scores of the assessment of 10 SAIs, but not the report from the assessments, which could enable a much more detailed analysis and reporting. The SAI PMF has a five point scale from 0 to 4 for scoring, where 0 is the lowest level, and entails that the feature which is measured does not exist in the SAI or is not yet functioning. Level 4 is the highest level and level 3, is the established level, under which the measured feature is broadly following the key elements of the ISSAIs. The benchmark for good performance in the analysis of the SAI PMF assessments is a score of 3 or higher.

22. The report *Partnerships for better governance. Analysis of SAIs in PASAI and their development towards contributing to transparency and accountability in the region* (August 13, 2018) contains the

analysis of data from the 2014 and 2017 INTOSAI Global SAI Survey and from the Public Expenditure and Financial Accountability Assessment (PEFA) from 2010 to 2018. In addition, some information from the 2015 Accountability and Transparency survey and Report are used to complement information. The conclusions presented in this report address four indicators related to the strategic priorities of PASAI, namely: Strengthened SAI independence, advocacy to strengthen transparency and accountability; quality of audits completed by Pacific SAIs on a timely basis and SAI capacity and capability enhanced. This report constitute Annex Volume One of the main report.

23. The results of the SAI PMF analysis were not included in the *Partnerships for better governance* report, as the team only had access to the summary of the scores of the assessment in November, after the report was complete and delivered. However, the analysis of the SAI PMF assessment was incorporated into the analysis for the main report.

24. In addition, it was originally foreseen that a short web-based survey questionnaire with member SAIs would take place at the end-phase of the evaluation. Its purpose was to triangulate information collected through personal semi-structured interviews. The subject of the survey questionnaire was going to be the main preliminary findings and recommendations of the evaluation related to issues that SAIs were the main respondents and issues that SAIs are the main responsible party to deliver results in the PASAI strategic plan. The survey was to take place after the five field visits in the country case studies, once the evaluation team had analysed the data collected. The survey was cancelled because it was agreed that the evaluation had sufficient methods for triangulating information for assuring the validity of the research. Due to the large scope of the evaluations, it was also assessed that the size of the survey was too large and it would impose further burden on the SAIs, without adding much value to the evaluation.

1.3 Methodological Challenges and Limitations

25. PASAI's monitoring of its activities and program beneficiaries has been limited. The evaluators, through desk review, established the outputs under each strategic priority areas of the strategic plan during the evaluation period and attempted to cross check such information with the Secretariat. Observing through the desk review that there had been some changes to the original MER framework for the Strategic Plan 2014-2024, there was difficulty in establishing whether these changes were approved and final. The evaluators decided to use the original MER framework.

26. The evaluators planned on establishing which SAI staff in the case-study countries had participated in which of PASAI's programs and activities, to organize the collection of information and follow up on programs outcomes in a more systematic way. Since information on participants was not available, the evaluator counteracted by attempting to interview a large number of staff in each case-study SAI to, among other things, capture the outcomes of programs. This approach was successful in all case-study countries, except for Fiji, where the evaluator interviewed a good number of management staff but the smallest number of SAI staff.

27. The fieldwork for the interview with PASAI's members, beneficiaries and stakeholders was intensive, with consecutive missions to seven countries in a tight schedule. The fieldwork was organised to minimize costs while maintaining level of participation by members and stakeholders in the evaluation, to enable coverage of the scope of the TOR. There was no significant incident and deviation from the original plans and the evaluator was able to meet with the majority of intended groups. However, there was no condition to provide feedback to those interviewed in each of the case-study countries through a workshop at the end of each country visit as originally foreseen.

Table 3: Evaluation questions, methods and sources of information

Relevance			
Evaluation Criteria	Evaluation Questions	Methods	Sources of Information
PASAI (org)	Is PASAI’s support as a knowledge organisation relevant to SAIs and stakeholders?	Desk review Literature review Semi-structure interviews	PASAI’s documents; SAI management and staff, Secretariat, in-count SAI stakeholders, donors and regional organisations; web-based research.
Strategy	Is the PASAI Strategy 2014-24 still relevant and appropriate? Are there areas that need to be revised, and if so, why?	Desk review Semi-structure interviews Comparative analysis of PASAI Strategic Plan 2014-2024 with the strategic/corporate plans of member SAIs. Quantitative analysis	PASAI’s documents; SAI management and staff, Secretariat, donors and regional organisations; Strategic/corporate plans of 14 SAIs; SAI PMF assessments.
Program	Is the program still “wanted” by country and regional stakeholders, as well as the donors? What can be done to ensure that the program remains “wanted” by country and regional stakeholders, as well as the donor(s)?	Literature review Semi-structure interviews	Web-based research; SAI management and staff, Secretariat, donors and regional organisations.
SAIs (Countries)	How relevant has PASAI’s support been to SAIs and Pacific Island countries? Do SAIs want to address development issues such as gender equality, social inclusion, poverty, prosperity, stability, etc.? Are SAIs and stakeholders sharing their experiences with each other and with relevant audiences outside the PASAI program?	Document review Semi-structure interviews Comparative analysis of PASAI Strategic Plan 2014-2024 with the strategic/corporate plans of member SAIs. Quantitative analysis	PASAI’s Strategic Plan and evaluations; PASAI members, SAI staff, donors, regional organisations and in-country stakeholders; Strategic/corporate plans of SAIs; SAI PMF assessments.
Others	How relevant has PASAI’s support been to other country stakeholders?	Document review Literature review Semi-structure interviews	PASAI’s documents; Web-based research; PASAI members, Secretariat, in-count SAI stakeholders, donors and regional organisations.

Effectiveness and Efficiency			
PASAI (org)	<p>Is PASAI learning from its successes and failures? What can PASAI do differently/better?</p> <p>Is PASAI sharing its successes and failures with other countries and stakeholders?</p> <p>How effective is the performance of the Secretariat in supporting the implementation of PASAI's strategic objectives?</p> <p>How effective and efficient has PASAI been in planning, managing, delivering and monitoring its programs?</p> <p>How effective has PASAI been in coordinating/collaborating with development partners, regional partners and relevant regional and international organizations?</p> <p>How effective and efficient is PASAI in managing relationships, developing partnerships, and contacting stakeholder?</p> <p>How effective have PASAI operational mechanisms and the PASAI Monitoring, Evaluation and Reporting (MER) been in measuring performance and monitoring delivery of results of PASAI's programs?</p> <p>How effective and efficient has PASAI's financial management been?</p> <p>How adequate is PASAI's governance arrangements to support the achievement of its strategy?</p>	<p>Desk review</p> <p>Literature review</p> <p>Semi-structure interviews</p>	<p>PASAI's documents; Web-based research; PASAI members, Secretariat and service providers, SAI staff, donors, regional organisations and in-country stakeholders.</p>
Strategy	<p>How effective and efficient has PASAI been in meeting the strategic objectives and achieving desired results for SAIs in the Pacific region?</p>	<p>Desk review</p> <p>Semi-structure interviews</p> <p>Quantitative analysis</p>	<p>PASAI's documents; PASAI members, SAI staff, donors, Secretariat, regional organisations and in-country stakeholders; INTOSAI Global SAI Survey data; PEFA data; SAI PMF assessments.</p>
Program	<p>How effective and efficient has PASAI programs been in addressing and responding to the need for, and varying challenges in, resources, capacity and capability of the SAIs?</p> <p>Are there more efficient, effective, and economical ways of delivering PASAI's planned programs to achieve the desired results?</p>	<p>Desk review</p> <p>Semi-structure interviews</p> <p>Quantitative analysis</p>	<p>PASAI's documents; PASAI members, SAI staff, donors, Secretariat, regional organisations and in-country stakeholders; INTOSAI Global SAI Survey data; PEFA data; SAI PMF assessments.</p>

	How effective have PASAI's programs been in addressing and contributing towards other development issues such as gender equality, social inclusion, poverty, prosperity, stability, etc.?		
SAIs (Countries)	Do SAIs think PASAI is an effective partner to address development issues such as gender equality, social inclusion, poverty, prosperity, stability, etc.? Does PASAI sufficiently encourage and support SAIs and in-country stakeholders to share their experiences with each other and with relevant audiences?	Desk review Semi-structure interviews	PASAI's documents; PASAI members, SAI staff, donors, Secretariat, regional organisations and in-country stakeholders.
Others	Have the current donor arrangements between PASAI and its core donors been effective?	Desk review Semi-structure interviews	PASAI's documents; PASAI members, donors, and regional organisations.
Sustainability			
PASAI (org)	Is the existing PASAI Secretariat structure adequate to support and sustain the implementation of the PASAI Strategy up to the conclusion of the strategy period?	Desk review Semi-structure interviews	PASAI documents; PASAI members, Secretariat, donors, and regional organisations.
Strategy	Are there sufficient resources and political will in the SAIs, region, and among donors to sustain the PASAI's strategic objectives?		PASAI members, SAI staff, donors, regional organisations and in-country stakeholders
Program	Are there sufficient resources and political will in the SAIs and the region, including donors, to sustain the work of the program?	Desk review Semi-structure interviews Quantitative analysis	PASAI's documents; PASAI members, SAI staff, donors, Secretariat, regional organisations and in-country stakeholders; INTOSAI Global SAI Survey data; PEFA data; SAI PMF assessments.
SAIs (Countries)	Has the program developed the capacity of SAIs sufficiently to enable them to carry on the work of the program?	Desk review Semi-structure interviews Quantitative analysis	PASAI's documents; PASAI members, SAI staff, donors, Secretariat, regional organisations and in-country stakeholders; INTOSAI Global SAI Survey data; PEFA data; SAI PMF assessments.
Others	Has the program developed the capacity of key stakeholders sufficiently to enable them to carry on the work of the program?	Desk review Semi-structure interviews	PASAI's documents; PASAI members, SAI staff, Secretariat, regional organisations and in-country stakeholders.

2 Semi-structured Interview Guides

Following are interview guides for the different groups of PASAI's beneficiaries and stakeholders. The questions that were addressed with each informant depended on her/his background in relation to the PASAI strategic plan and programs, and knowledge of PASAI.

Conversation Guide

Bezerra International Consulting was contracted by the Pacific Association of Supreme Audit Institutions (PASAI) to conduct an independent Mid-Term Review of the Implementation of PASAI Strategic Plan 2014-2024. The objective of the study is to reach conclusions about:

- a. The relevance of the existing PASAI strategy and its strategic priorities and activities, whether they are still meaningful and "wanted" by key stakeholders and to identify what needs to be done to ensure that PASAI remains relevant, including the relevance of integrating gender and social inclusion into the approach.
- b. The effectiveness and efficiency of PASAI in delivering its programs to achieve its objectives to date, and what is required to achieve PASAI's Strategic Plan priorities.
- c. The sustainability of PASAI, particularly the adequacy of the capacity and resources, and the effectiveness and efficiency of the Secretariat.

The review team is composed of Dr. Riselia D. Bezerra (team leader) and Mr. Henry McGregor. Dr. Jenny Öhman Persson is the quality assessor of the review. The evaluation team can be contacted through the following e-mail address: pasaireview2018@gmail.com.

The team would like to hear your views on the issues below. However, please feel free to address other aspects and/or topics you feel are important to this review.

This evaluation will abide by international research code of practice and ethical guidelines. As such, the evaluators will respect the right of institutions and individuals to provide information in confidence. They will also take care that statements remain untraceable to informants, to protect their anonymity.

2.1 SAIs

What are PASAI's strategic priority areas?

To what extent does your SAI influence the priorities and activities of PASAI?

Is PASAI strategic focus relevant to SAIs in the region? What changes, if any, would you like to see in PASAI's focus areas?

What expectations do you have about PASAI achieving its strategic objectives? What are the enabling factors and challenges?

Which roles do your SAI play to ensure the achievement of PASAI's objectives? What are the challenges, if any, for your SAI to play the roles PASAI strategy require?

What are the expectations of PASAI towards partners (SAIs and others) and are they realistic?

How effectively does PASAI manage the expectations of SAIs and other partners about its roles, resources and capacities?

What are the main areas PASAI support your SAI? And, to what extent does PASAI's support address the capacity development priorities of your SAI?

To what extent does PASAI's support address the governance context in your country?

What are your SAI's priority area? What is the progress on these priority areas?

What are the main areas PASAI support your SAI? And, to what extent does PASAI's support address the capacity development priorities of your SAI?

What is the value added of the PASAI for your SAI's work, if any?

Has PASAI contributed to the results of your SAI's work? If so, how?

How does PASAI perform as a center for knowledge management in the region (e.g. collecting and sharing knowledge, promoting network among SAIs, lessons, updating guidelines and manuals)

How effective has PASAI programs been in responding to your SAI's capacity needs and available resources?

How efficient have PASAI programs been in terms of design, sequencing and timeliness of support?

How do you compare the effectiveness and efficiency of PASAI support to those provided by other development partners and organisations?

What have been the developments for your SAI in achieving independence? Did PASAI contribute to such development and, if so, how?

What have been the developments in the scrutiny of audit reports and follow up on SAI recommendations by the legislature? Did PASAI contribute to such development and, if so, how?

Are there sufficient political will in your SAIs and in your country for improving public accountability and transparency? What are the enabling factors and challenges?

How effective have PASAI's programs been in addressing development issues such as gender equality, social inclusion/MDGs, human rights, etc.? What, if any, are the challenges for your SAI to audit such issues and/or integrate them into your audit work?

What contributions PASAI made towards your SAI's communication with civil society, the media and the public?

How do you assess PASAI's performance in supporting your SAI's partnerships with other SAIs, organisations and development partners? What can PASAI do differently and/or better in this regard?

What has been your experience with the PASAI Secretariat? What are their strengths and challenges?

What, if any, has been the main achievement(s) of your partnership with PASAI — to your SAI, your legislature/country's PFM system?

What, if any, would be the main impacts for your SAI if PASAI were to phase out its programs?

What do you regard as the key factors that may affect the sustainability of the changes brought about by PASAI's support?

What are the three main suggestions to improve the added value of PASAI to your SAI?

2.2 Government Officials (legislature, executive and judicial branches)

What have been the added value of your SAI to your institution, if any?

What are your expectations with regard to the role your SAI should play?

What have been the main contributions of audit reports/your SAI to your country's governance?

What role(s) does your institution have been playing to support the effectiveness of your SAI's work?

How do you assess your SAI's communication of audit results?

How do you assess the scrutiny of audit reports by your legislature?

Does your legislature effectively follow up on audit recommendations? Do they make their follow up work public?

What are the main strengths and the challenges the SAI in your country face?

Are there sufficient political will in your country for improving public accountability and transparency? What are the enabling factors and challenges?

Does your institution have partnerships with regional and/or international organisations? If so, what have been their contributions towards improved accountability and transparency in your country?

Have you participated in any program or training related to public audit or public finance management?

Are development issues such as gender equality, social inclusion and human rights relevant to your institution? If so, how such policies are monitored and reported publicly?

What knowledge, if any, do you have of PASAI? If so, has PASAI contributed to your institution and system of governance (and if so, how)?

What are the three main suggestions to improve the added value of PASAI to your SAI/ country's system for accountability and transparency?

2.3 PASAI Donors

Does PASAI strategic focus remain relevant to SAIs in the region? What changes, if any, would you like to see in PASAI's focus areas?

What expectations do you have about PASAI achieving its strategic objectives? What are the enabling factors and challenges?

Which roles does your organisation play to ensure the achievement of PASAI's objectives and goal?

How effectively does PASAI manage the expectations of SAIs and other partners about its roles, resources and capacities?

Should there be any change in PASAI's approach to and focus on development issues (e.g. gender equality, social inclusion and poverty)? If so, why and how? Do PASAI and its member SAIs have the expertise and resources to do so?

How effective PASAI been in achieving its strategic objectives?

In your view, does PASAI implement programs in an efficient manner? How do you compare the effectiveness and efficiency of PASAI support to those provided by other development partners and organisations?

How efficient have PASAI programs been in terms of design, sequencing and timeliness of support?

How does PASAI perform as a center for knowledge management for SAIs in the region?

How is PASAI's collaboration and coordination with your organisation?

How do you assess the development of PASAI's partnership with regional and international organizations?

Have the current arrangements between PASAI and its core donors been effective?

Has PASAI been meeting the financial management requirements expected by your organisation?

How effective has PASAI reporting been?

Are there sufficient resources and political will in the SAIs and the region, including donors, to sustain the work of PASAI?

What do you regard as the key factors that may affect the sustainability of the changes brought about by PASAI's support?

Is the existing PASAI Secretariat structure and resources adequate to support and sustain the implementation of its Strategy up to its conclusion and to deliver the PASAI strategy?

What are the three main suggestions to improve the added value of PASAI to SAIs and the region?

2.4 PASAI Partners

What are PASAI's strategic priority areas?

Does PASAI strategic focus remain relevant to the region? What changes, if any, would you like to see in PASAI's focus areas?

Are development issues such as gender equality, social inclusion and human rights a focus to your organisation? If so, how does your partnership with PASAI integrate them?

What expectations do you have about PASAI achieving its strategic objectives? What are the enabling factors and challenges?

Which roles does your organisation play in contributing to the achievement of PASAI's strategic objectives and goal?

How do you consider PASAI as a partner to your organisation (initiative, coordination, collaboration, as a learning organisation)?

What reputation PASAI has in the region?

How effectively does PASAI manage the expectations of SAIs and other partners about its roles, resources and capacities?

From your perspective, how effective PASAI has been in achieving its strategic objectives? What are the enabling factors and challenges?

In your view, how efficient have PASAI programs been in terms of design, sequencing and timeliness of support?

How do you compare the effectiveness and efficiency of PASAI support to those provided by other development partners and organisations?

How does PASAI perform as a center for knowledge management for SAIs in the region?

Are there sufficient resources and political will in the SAIs and the region, including donors, to sustain the work of PASAI?

What do you regard as the key factors that may affect the sustainability of the changes brought about by PASAI's support?

What are the three main suggestions to improve the added value of PASAI to SAIs and the region?

2.5 PASAI Board and Secretariat

What are PASAI's strategic priority areas?

Does PASAI strategic focus remain relevant? What changes, if any, would you like to see in PASAI's focus areas?

What expectations do you have about PASAI achieving its strategic objectives? What are the enabling factors and challenges?

Should there be any change in PASAI's approach to and focus on development issues (e.g. gender equality, social inclusion and poverty)? If so, why and how? Do PASAI and its member SAIs have the expertise and resources to do so?

Which roles does the board play to ensure the achievement of PASAI's objectives and goal?

What are the expectations partners (SAIs and others) hold about PASAI?

How effectively does PASAI manage the expectations of SAIs and other partners about its roles, resources and capacities?

How effective PASAI been in achieving its strategic objectives?

Does PASAI implement programs in an efficient manner? How do you compare the effectiveness and efficiency of PASAI support to those provided by other development partners and organisations?

How efficient have PASAI programs been in terms of design, sequencing and timeliness of support?

How does PASAI perform as a center for knowledge management for SAIs in the region?

How do you assess the development of PASAI's partnership with regional and international organizations?

Are there sufficient resources and political will in the SAIs and the region, including donors, to sustain the work of PASAI?

What are the key factors that may affect the sustainability of the changes brought about by PASAI's support?

Have the current arrangements between PASAI and its core donors been effective? Has PASAI been meeting the financial management requirements expected by donors?

How effective PASAI has been in implementing the PASAI Monitoring, Evaluation and Reporting (MER)?

Has the board been performing its roles effectively to ensure PASAI strategic plan is successfully implemented?

Is the current PASAI Secretariat structure and resources appropriate to support and deliver the PASAI strategy?

What are the three main suggestions to improve the added value of PASAI to SAIs and the region?

2.6 Other In-country Stakeholders

What roles does your organisation play in strengthening accountability and transparency in your country?

What have been the added value of your Supreme Audit Institution (SAI) to your country's system for accountability and transparency?

To what extent does your organisation interact with your country's SAI and/or make use of audit reports? What are the challenges and enabling factors?

What have been the main contributions of audit reports/your SAI to your country's governance?

How do you assess your SAI's communication of audit results (to the legislature and the public)?

How do you assess the scrutiny of audit reports by your legislature?

Does your legislature effectively follow up on audit recommendations? Do they make their follow up work public?

What are the main strengths and the challenges the SAI in your country face?

Are development issues such as gender equality, social inclusion and human rights relevant to your organisation? If so, how such issues are monitored and reported to the public?

Are there sufficient political will in your country for improving public accountability and transparency? What are the enabling factors and challenges?

Does your organisation have partnerships with regional and/or international organisations to improved accountability and transparency in your country? If so, what have been the experience?

Have you participated in any program or training related to public audit or public finance management?

What knowledge, if any, do you have of PASAI? If so, has PASAI contributed to your organisation and/or system of governance (and if so, how)?

What are the three main suggestions to improve the added value of PASAI to your SAI/country's PFM?

3 List of Persons Consulted

During the evaluation period, the evaluation team leader conducted personal interviews with 163 persons among Heads of SAIs, PASAI’s Governing Board, Secretariat, SAI staff, regional organisations, development partners and in-country stakeholders. The list of persons consulted and the location of the meetings follows, organised by stakeholder group.

3.1 PASAI Board and Members		
Name	Organisation	Location of Interview
Mr. Greg Schollum	PASAI Acting Secretary-General , Deputy Controller and Auditor-General, Office of the Controller and Auditor-General, New Zealand	Congress, Australia
Mr. Grant Hehir	PASAI Chairperson, Auditor-General, Australian National Audit Office	Congress, Australia
Ms. Rona Mellor	PASAI Deputy Secretary-General, Deputy Auditor-General, Australian National Audit Office	Congress, Australia
Ms. Sarah Markley	PASAI Deputy Secretary-General, Sector Manager – Local Government Office of the Controller and Auditor-General, New Zealand	Auckland
Mr. Allen Parker	Director of Audit, Cook Islands Audit Office	Congress, Australia
Mr. Fuimaono Camillo Afele	INTOSAI Governing Board Representative, Controller and Auditor-General, Samoa	Congress, Australia
Ms. Stéphanie Drappier	Premier Counsellor, Territorial Court of Accounts of French Polynesia	Congress, Australia
Mr. Manoharan Nair	Auditor-General, Department of Audit, Nauru	Congress, Australia
Mr. Gillian Itsimaera	Auditor, Department of Audit, Nauru	Congress, Australia
Mr. Gordon Kega	Acting Auditor-General, Auditor-General’s Office, Papua New Guinea	Congress, Australia
Mr. Greg Watson	Advisor, Auditor-General Auditor-General’s Office , Papua New Guinea	Congress, Australia
Mr. Eli Lopati	Auditor-General, Office of the Auditor-General, Tuvalu	Congress, Australia
Mr. Caleb Sandy	Auditor-General, Office of the Auditor-General, Vanuatu	Congress, Australia
Mr. Jean-Yves Marquet	President of the Territorial Court of Accounts, New Caledonia	Congress, Australia
Mr. Brendon Worrall	Auditor-General, Queensland Audit Office	Congress, Australia
Mr. Dylan Roux	First Secretary, New Zealand Ministry of Foreign Affairs & Trade	Congress, Australia

Mr. Jonathan Keate	Senior Solicitor Sector Manager, Office of the Auditor-General, New Zealand. Regional Environment Working Group Secretariat	Virtual, New Zealand
Ms. Lyn Provost	Former AG and PASAI Secretary General, New Zealand	Virtual
Mr. Ajay Nand	Auditor General, Office of the Auditor-General, Fiji	Suva, Fiji
Mr. Sairusi Dukuno	Deputy Auditor General, Office of the Auditor-General , Fiji	Suva, Fiji
Mr Kuruwara Tunisalevu	Director of Audit - Performance Audit Group, Office of the Auditor-General , Fiji	Suva, Fiji
Mr. Dineshwar Prasad	Director of Audit - Financial Audit Group, Office of the Auditor-General , Fiji	Suva, Fiji
Mr. Abele Saunivalu	Director of Audit - Financial Audit Group, Office of the Auditor-General , Fiji	Suva, Fiji
Mr. Moshin Ali	Director of Audit - Financial Audit Group, Office of the Auditor-General , Fiji	Suva, Fiji
Ms. Unaisi Hanositava	Audit Manager, Office of the Auditor-General, Fiji	Suva, Fiji
Mr. Emosi Qiokacikaci Rokoleakai	Senior Auditor, Office of the Auditor-General, Fiji	Suva, Fiji
Mr. Nivaj Kumar	Senior Auditor, Office of the Auditor-General, Fiji	Suva, Fiji
Mr. Ajay Nand	Auditor General, Office of the Auditor-General, Fiji	Suva, Fiji
Mr. Sairusi Dukuno	Deputy Auditor General, Office of the Auditor-General , Fiji	Suva, Fiji
Ms. Unaisi Hanositava	Audit Manager, Office of the Auditor-General, Fiji	Suva, Fiji
Mr. Emosi Qiokacikaci Rokoleakai	Senior Auditor, Office of the Auditor-General, Fiji	Suva, Fiji
Mr. Nivaj Kumar	Senior Auditor, Office of the Auditor-General, Fiji	Suva, Fiji
Mr. Sefita Tangi	Auditor General, Office of the Auditor General, Tonga	Tongatapu
Ms. Teuila Tai	Human Resources Manager, Office of the Auditor General, Tonga	Tongatapu
Ms. Fatafehi Taumoha'apai	Head of Performance Audit, Office of the Auditor General, Tonga	Tongatapu
Ms. Iverness Filise	Auditor, Office of the Auditor General, Tonga	Tongatapu
Ms. Luseane 'Aho	Head of Compliance Audit, Office of the Auditor General, Tonga	Tongatapu
Ms. Mitolomoa Houma	Auditor, Office of the Auditor General, Tonga	Tongatapu
Mr. Kentucky Tai	Auditor, Office of the Auditor General, Tonga	Tongatapu
Ms. Sisilia	Acting Auditor General, Office of the Auditor General, Tonga	Tongatapu
Ms. Popua Mafi	Auditor, Office of the Auditor General, Tonga	Tongatapu
Ms. Sepiuta Felemi	Auditor, Office of the Auditor General, Tonga	Tongatapu
Mr. Pita Taufatofua	Auditor, Office of the Auditor General, Tonga	Tongatapu
Ms. Cathreen Mafi	Auditor, Office of the Auditor General, Tonga	Tongatapu
Mr. Sitiveni Nau	Auditor, Office of the Auditor General, Tonga	Tongatapu
Ms. Lavili Afu	Auditor, Office of the Auditor General, Tonga	Tongatapu

Mr. Peter Lokay	Auditor General, Office of the Auditor General, Solomon Islands	Honiara
Ms. Jenny Tura	Auditor Manager, Office of the Auditor General, Solomon Islands	Honiara
Ms. Weddy Ngodoro	Audit Manager, Office of the Auditor General, Solomon Islands	Honiara
Mr. Johnson Lobo	Audit Manager, Office of the Auditor General, Solomon Islands	Honiara
Mr. Reyden Kakadi	Principal Auditor, Office of the Auditor General, Solomon Islands	Honiara
Mr. Vicent Tapidaka	Principal Auditor, Office of the Auditor General, Solomon Islands	Honiara
Mr. Joe Tefenoli	Principal Auditor, Office of the Auditor General, Solomon Islands	Honiara
Ms. Jennifer Siriurao	Senior Auditor, Office of the Auditor General, Solomon Islands	Honiara
Ms. Violene Meu	Senior Auditor, Office of the Auditor General, Solomon Islands	Honiara
Mr. Philemon Kaola	Senior Auditor, Office of the Auditor General, Solomon Islands	Honiara
Mr. Patrick Wasirabo	Senior Auditor, Office of the Auditor General, Solomon Islands	Honiara
Ms. Mary Leo	Senior Auditor, Office of the Auditor General, Solomon Islands	Honiara
Mr. Ben Arilasi	Senior Auditor, Office of the Auditor General, Solomon Islands	Honiara
Ms. Joan Andrew	Senior Auditor, Office of the Auditor General, Solomon Islands	Honiara
Mr. Eleazar Konainao	Senior Auditor, Office of the Auditor General, Solomon Islands	Honiara
Ms. Granner Kuve	Senior Auditor, Office of the Auditor General, Solomon Islands	Honiara
Ms. Sherinter Maeli	Senior Auditor, Office of the Auditor General, Solomon Islands	Honiara
Ms. Joyce Mesepitu	Senior Auditor, Office of the Auditor General, Solomon Islands	Honiara
Mr. Manuel San Jose	Public Auditor, Office of the Chuuk State Public Auditor	Chuuk
Ms. Sarah Mori	Senior Audit, Office of the Chuuk State Public Auditor	Chuuk
Mr. Iso Ihlen Joseph	Public Auditor, Office of the Pohnpei State Auditor	Pohnpei
Ms. Alice Etse	Audit Manager, Office of the Pohnpei State Auditor	Pohnpei
Mr Haser Hainrick	National Public Auditor, Office of the National Public Auditor	Pohnpei
Mr. Kelly Samuel	Chief Investigator, Office of the National Public Auditor	Pohnpei
Ms. Rosadelima Alfons	Auditor III, Office of the National Public Auditor	Pohnpei

Ms. Erwihne David	Senior Auditor, Office of the National Public Auditor	Pohnpei
Mr. Keller Phillip	Auditor III, Office of the National Public Auditor	Pohnpei
Mr. Brandon Rodriguez	Auditor II, Office of the National Public Auditor	Pohnpei
Mr. Joey Iwo	Auditor II, Office of the National Public Auditor	Pohnpei
Ms. Jane Gallen	Auditor II, Office of the National Public Auditor	Pohnpei
Mr. Trifonovitch Sound	Auditor I, Office of the National Public Auditor	Pohnpei
Ms. Brenda Carl	Auditor I , Office of the National Public Auditor	Pohnpei
Mr. Felix Yinug	Auditor I, Office of the National Public Auditor	Pohnpei
Ms. Dacy Pelep	Investigator , Office of the National Public Auditor	Pohnpei
Ms. Neong Yoma	Auditor I, Office of the National Public Auditor	Pohnpei
Ms. Glenda Eliezar	Administrative Assistant, Office of the National Public Auditor	Pohnpei
Ms. Franny Johnny	Administration Officer, Office of the National Public Auditor	Pohnpei
Ms. Shelolyn Neth	Executive Secretary, Office of the National Public Auditor	Pohnpei
Mr. Benjamin Cruz	Public Auditor, Office of Public Accountability, Guam	Guam
Ms. Yukari Hechanova	Deputy Public Auditor, Office of Public Accountability, Guam	Guam
Ms. Rodalyn Gerard	Audit Supervisor, Office of Public Accountability, Guam	Guam
Ms. Lewelyn Terlaje	Audit Supervisor, Office of Public Accountability, Guam	Guam
Mr. Vicent Duenas	Auditor III, Office of Public Accountability, Guam	Guam
Ms. Edlyn Dalisay	Auditor III, Office of Public Accountability, Guam	Guam
Mr. Jerrick Hernandez	Auditor III, Office of Public Accountability, Guam	Guam
Ms. Clariza Roque	Auditor III, Office of Public Accountability, Guam	Guam
Ms. Thyrsa Bagana	Auditor III, Office of Public Accountability, Guam	Guam
Ms. Doris Flores Brooks	Former Public Auditor, Office of Public Accountability, Guam	Guam

3.2 Partner Organisations

Name	Organisation	Location of Interview
Mr. Shofiqul Islam	Capacity Development Manager, Intosai Development Initiative	Oslo
Ms. Dafina Dimitrova	SAI PMF Manager, Intosai Development Initiative	Oslo
Mr. Freddy Ndjemba	Capacity Development Manager, Intosai Development Initiative	Oslo
Mr. Richard Neves	PFM Advisor - International Monetary Fund, Pacific Financial Technical Assistance Centre	Congress, Australia
Mr. Charles Young	Managing Director, Public Affairs, INTOSAI Journal	Congress, Australia
Ms. Mihaela Stojkoska	United Nations Development Program Representative	Suva, Fiji
Mr. Arvind Patel	School of Accounting & Finance, University of South Pacific	Suva, Fiji

3.3 Donor Organisations

Name	Organisation	Location of Interview
Ms. Elise Trewick	Development Officer, Governance, New Zealand Ministry of Foreign Affairs & Trade (DFAT)	Auckland
Mr. Dylan Roux	First Secretary, New Zealand Ministry of Foreign Affairs & Trade	Congress, Australia
Ms. Melinia Nawadra	Australia's Department of Foreign Affairs & Trade (DFAT)	Suva, Fiji
Mr. Keshwa Reddy	Australia's Department of Foreign Affairs & Trade (DFAT)	Suva, Fiji
Mr. Mathew Lapworth	Australia's Department of Foreign Affairs & Trade (DFAT)	Suva, Fiji
Ms. Rhonda McPhee	Deputy High Commissioner and First Secretary, Development Cooperation, Australia High Commission, Tonga	Tongatapu
Ms. Ana Talanoa Baker	Senior Program Manager, Australia High Commission, Tonga	Tongatapu
Ms. Tracey Tupou	Program Manager, Australia High Commission, Tonga	Tongatapu
Ms. Bridget Sitai	Program Manager, Governance, Australia's Department of Foreign Affairs & Trade (DFAT)	Honiara
Mr. David Whitehead	Senior Financial Management Specialist, World Bank	Congress, Australia
Ms. Beulah Daurakamakama	Consultant Representative, World Bank	Pohnpei
Ms. Marga Peeters	Programme Manager Budget Support, European Union	Congress, Australia
Mr. Shiu Raj Singh	Senior PFM Officer, Asian Development Bank	Suva, Fiji
Mr. Mason Albert	Consultant Representative, Asian Development Bank	Pohnpei

3.4 Government Officials

Name	Organisation	Location of Interview
Ms. Viniana Namosimalua	Secretary-General to Parliament	Suva, Fiji
Ms. Lia Maka	Director, Public Service Commission, Tonga	Tongatapu
Mr. Sione Sisita	Solicitor General, Tonga	Tongatapu
Mr. Nuku	Member of the Legislative Assembly, Public Account Committee, Tonga	Tongatapu
Mr. Vaha'i	Member of the Legislative Assembly, Public Account Committee, Tonga	Tongatapu
Mr. Naruna Kafalolu	Financial Controller, Legislative Assembly, Tonga	Tongatapu
Ms. Sulia Makasiri	Public Account Committee Secretariat, Tonga	Tongatapu
Ms. Makaleta Siliva	Head of Treasure, Ministry of Finance, Tonga	Tongatapu
Ms. Fakaola Lemani	Deputy Head of Treasure, Ministry of Finance, Tonga	Tongatapu
Mr. Bruce R. Phillips	Account General; Ministry of Finance, Solomon Islands	Honiara

Ms. Jasmini Navala Waleafea	Committee Clerk, National Parliament of Solomon Islands	Honiara
Mr. Fred Fakari	Ombudsman, Office of the Ombudsman, Solomon Islands	Honiara
Mr. Fred Isom Rohorua	Chairman, Public Service Commission, Solomon Islands	Honiara
Mr. Nego Sisiolo	PS, Public Service Commission, Solomon Islands	Honiara
Ms. Sihna Lawrence	Secretary of Finance, Ministry of Finance, FSM	Pohnpei
Ms. Liewelyn Terlaje	Senator and Vice Speaker, Guam Legislature	Guam
Mr. Ray Tenorio	Lieutenant Governor of Guam	Guam
Mr. Vince Arriola	Deputy Director, Department of Administration, Guam	Guam

3.5 Other Stakeholders

Name	Organisation	Location of Interview
Mr. Vance Hetariki	Business Development Manager, TeamMate	Congress, Australia
Mr. Wang Gang	Director General, China National Audit Office	Congress, Australia
Mr. Fred Wesley	Fiji Times Limited	Suva, Fiji
Ms. Aqela Susu	Fiji Times Limited	Suva, Fiji
Ms. Jyoti Pratibha	Fiji Sun Limited	Suva, Fiji
Ms. Doras Traill	Director, Assurance and Compliance Department, Office of the Vice-Chancellor, University of South Pacific	Suva, Fiji
Mr. Aisake Eke	Former Minister of Finance, Tonga	Tongatapu
Ms. Viola Ulakai	Tonga Broadcasting Commission	Tongatapu
Ms. Ruth Liloqula	Transparency Solomon Island	Honiara
Mr. Charles Kadamana	President, Media Assonciation Solomon Islands	Honiara
Mr. Uriel Matanani	Treasurer, Media Assonciation Solomon Islands	Honiara
Ms. Dolores Devesi	Country Director, Oxfam Salomon Islands	Honiara
Mr. Douglas Epeli Orr	Regional Program & Business Development Manager, Oxfam	Suva, Fiji
Mr. Bill James	Managing Editor, Kaselehlie Press	Pohnpei
Ms. Catherine Castro	Guam Chamber of Commerce	Guam
Mr. Kevin Kerrigan	Managing Editor, The Post, Guam	Guam

3.6 PASAI Secretariat, Consultants and Service Providers

Name	Organisation	Location of Interview
Mr. Tiofilusi Tiueti	Chief Executive, PASAI	Oslo & Auckland
Ms. Sina Palamo-Iosefo	Director - Practice Development, PASAI Secretariat	Oslo
Ms. Jill Marshall	Communication Adviser, PASAI	Auckland
Ms. Natalie Price	Office Coordinator, PASAI	Auckland
Ms. A'eau Agnes Tuiai-Aruwafu	Director Technical Support, PASAI	Virtual
Ms. Claire Kelly	PASAI Performance Audit consultant	Virtual

Mr. Mike Atkinson	Director, Bellingham Wallace Accountancy	Auckland
Mr. Fono Sosene	Manager Business Advisory, Bellingham Wallace Accountancy	Auckland
Mr. Rod Bruce	PASAI IT Provider	Auckland
Ms. Eliane Yong	Audit Partner, RSM Hayes Audit	Auckland
Ms. Rebecca Sculpher	Audit Manager, RSM Hayes Audit	Auckland
Mr. Eroni Vatuloka	PASAI PFM Consultant and former Chief Executive	Congress, Australia
Mr. Robert Buchanan	Legal Consultant, PASAI	Congress, Australia
Ms. Aolele Su'a Aloese	Consultant, A&T Report	Virtual

4 Terms of Reference

TERMS OF REFERENCE (TOR) Mid- Term Review of the Pacific Association of Supreme Audit Institutions (PASAI) implementation of its Long-term Strategic Plan 2014-2024

Purpose

This is a term of reference (TOR) for an independent mid-term review of the implementation of the Pacific Association of Supreme Audit Institutions (PASAI) Long-term Strategic Plan 2014-2024. The overarching purpose of this review will be to assess the relevance of PASAI in implementing its strategic plan and whether it achieved its objectives and expected results, identify lessons learned and recommend improvements to inform decisions about the scope and focus of future strategies and assistance.

This TOR establishes the parameters against which the success of this review can be assessed, outlining the rationale, scope, objectives, proposed methodology and approach, roles and responsibilities, expected delivery timelines and the intended audience of this evaluation

Background

PASAI is the official association of supreme audit institutions (government Audit Offices and similar organizations, known as SAIs) in the Pacific region. PASAI is one of seven regional organizations that are members of the International Organisation of Supreme Audit Institutions (INTOSAI).

PASAI promotes transparent, accountable, effective, and efficient use of public sector resources in the Pacific. It contributes to that goal by helping its member SAIs improve the quality of public sector auditing to uniformly high standards in the Pacific. To meet that objective, PASAI's mandate is to:

- a) strengthen understanding, co-operation, and coordination between its members
- b) advocate the interests of good governance - including transparency, accountability and the need for strong and independent SAIs - to governments and others in the Pacific region
- c) build and sustain public auditing capacity across the Pacific by sharing knowledge with, and providing support to, its members
- d) assist its members to perform their auditing functions, including through cooperative audits and similar activities
- e) serve as a regional organization of INTOSAI, in the interests of all SAIs in the Pacific and beyond
- f) encourage co-operation with other regional working groups and SAIs.

The PASAI intends to improve transparency and accountability in managing and using public resources in Pacific island countries (PICs). Specifically, PASAI organizes and provides programmes that will (i) enable the public accounts of countries in the Pacific region to be audited in a timely manner to uniformly-high standards; (ii) enhance the impact of audit findings and assist with performance audits; and (iii) raise the capability of SAIs.

The work of PASAI is guided by its Strategic Plan 2014-2024 including five Strategic Priority (SPs) areas which provide a focus for the 10 year period of the strategy and provide a framework to measure success. The SPs are all highly interdependent and mutually reinforcing. PASAI values drive the nature of interactions between the organizational body of PASAI and its membership.

PASAI Strategic Plan 2014-2024 recognized that 10 years is a long time for a Plan to be implemented without an interim review to assess efficiency, effectiveness, and sustainability of PASAI operations. So a mid-term review (MTR) was incorporated in the Strategy's performance framework, to be completed in 2019, as well as annual monitoring and reporting arrangements. The annual monitoring and reporting have been carried out since 2014 and reported to both the Governing Board and the Congress. However, this will be the first independent interim review of the strategy looking at the cumulative achievements since the implementation of the Strategy 2014-24. The timeframe for the review spans August 2017, with a preparatory phase, and ends in February 2019, with a presentation of the final report to the Governing Board (GB). The target audience of this review is the PASAI Secretariat, Member SAIs, PASAI Stakeholders, global and regional partners and donors. The findings of this review will be used by PASAI to revise its Strategic Plan 2014-2024, its strategic priorities and its existing governance structure and program objectives and expected results.

There were two previous reviews carried out relating to PASAI operations. The first review was of the Pacific Regional Audit Initiative (PRAI) in January 2013 by Asian Development Bank (ADB), in conjunction with PASAI's two Australasian development partners – AusAid (now DFAT) and MFAT. The second review was on the effectiveness of PASAI by Anders Hjertstrand, an international SAI expert, in May 2013. In addition, there was a study of the PASAI Secretariat as an organization by Vista Advisory during the period April to June 2014. The results of these reviews and study were reported to the Governing Board. They also form the basis of the current PASAI Strategy and PASAI Secretariat structure.

The following is intended to guide the scope of the review initiated by PASAI and carried out by an independent reviewer.

2.0 Review Objectives

The review has three main objectives and these are stated below in the order of priorities. These objectives are:

1. To review and analyze the **effectiveness and efficiency** of PASAI in delivering its programs to achieve its objectives to date, and what is required to achieve a successful PASAI through gaining and maintaining PASAI's Strategic Plan priorities in more efficient, effective, and economical ways to deliver PASAI's planned programs to achieve the desired results.
2. To evaluate the **relevance** of the existing PASAI strategy and its Strategic Priorities and activities to understand whether these are sufficient to achieve the higher-level objective of the Strategy and whether they are still meaningful and "wanted" by key stakeholders and to identify what needs to be done to ensure that PASAI remain relevant, including the relevance of integrating gender and social inclusion into the approach.

3. To review and assess the **sustainability** of PASAI particularly the adequacy of the capacity and resources, and the effectiveness of the Secretariat structure, to support and maintain the implementation of the PASAI strategy up to the conclusion of the strategy period.

3.0 Scope of review

The scope of the review will cover all programs and activities of PASAI conducted under Strategic Priorities (SPs) 1 – 5 within the first four years of implementing the PASAI Strategic Plan 2014-2024. The review period covers programs commencing from 1 July 2014 to 30 June 2018. The independent reviewer shall complete an **Independent Evaluation Report (IER)** addressing the review objectives and the following key evaluation questions:

Effectiveness and Efficiency:

- How effective and efficient has PASAI been in planning, managing, delivering and monitoring its programs in meeting the strategic objectives and achieving desired results for SAIs in the Pacific region?
- How effective have PASAI operational mechanisms and the PASAI Monitoring, Evaluation and Reporting (MER) been in measuring performance and monitoring delivery of results of PASAI's programs?
- How effective and efficient has PASAI programs been in addressing and responding to the need for, and varying challenges in, resources, capacity and capability of the SAIs?
- Are there more efficient, effective, and economical ways of delivering PASAI's planned programs to achieve the desired results?
- How effective has PASAI been in coordinating/collaborating with development partners, regional partners and relevant regional and international organizations?
- Have the current donor arrangements between PASAI and its core donors been effective?
- How effective have PASAI's programs been in addressing and contributing towards other development issues such as gender equality, social inclusion, poverty, prosperity, stability, etc.?
- How effective and efficient has PASAI's financial management been and its impact on achievement of its strategic objectives?

Relevance:

- How relevant has PASAI's support to SAIs and Pacific Island countries?
- Is the program still "wanted" by country and regional stakeholders, as well as the donors?
- What can be done to ensure that the program remains "wanted" by country and regional stakeholders, as well as the donor(s)?
- Is PASAI learning from its successes and failures and sharing our successes and failures with other countries and stakeholders?
- What can PASAI do differently/better, based on this?
- Is PASAI sufficiently encouraging and supporting SAIs and stakeholders to share their experiences with each other and with relevant audiences outside the PASAI program?

Sustainability:

- Has the program developed the capacity of SAIs and also of key stakeholders sufficiently to enable them to carry on the work of the program?

- Are there sufficient resources and political will in the SAIs and the region, including donors, to sustain the work of the program?
- Is the existing PASAI Secretariat structure adequate to support and sustain the implementation of the PASAI Strategy up to the conclusion of the strategy period?

Please refer to the *Annex* for some secondary questions.

4.0 Nature of the review

The review is to be conducted by an independent reviewer with vast knowledge and experience on SAI capacity development and methods, Pacific policy and audit issues, and an understanding of effective international and regional approaches. The reviewers will have a strong understanding of Pacific context specifically operating environment of SAIs.

The vast knowledge and broad experience of an independent reviewer on SAI capacity development and methods are intended to provide not only an assessment of the current state but to provide beneficial guidance to the PASAI Governing Board on steps to ensure success going forward. The requirement for an understanding of effective international and regional approaches, especially applying to operating a regional organization in the Pacific, is also seeking to obtain feedback to add value to the future work of PASAI.

5.0 Expertise Requirements

The Reviewer overall will require a mix of the following skills and experience:

- a) Post-graduate qualifications in management, accounting/auditing, public financial management or another relevant area.
- b) High proficiency with vast knowledge and experience in Project Monitoring, Evaluation and Reporting (MER) with strong MER skills including planning and implementation of multi-country review.
- c) Good knowledge of, and broad experience on, public sector audit frameworks and Pacific audit issues.
- d) Thorough acquaintance of organizational aspects of Pacific audit institutions, Pacific government agencies and development partners
- e) Broad experience in national/public policy and programming processes as well as strategic planning development
- f) Good knowledge and vast experience on public financial management in the Pacific island region
- g) Good understanding of cultural contexts of Pacific island society

The reviewer will be expected to have and demonstrate the above skills and experience including leadership qualities, especially in a project environment.

6.0 Methodology

The review of PASAI will be conducted by an independent consultant(s). PASAI, in consultation with the Australian DFAT and NZ MFAT, will be responsible for the selection of the reviewer(s). The independent reviewer(s) will be selected based on their experience and the skills identified in this TOR, budgetary allocation, and the relevant PASAI policy.

The review will be a combination of evidence – gathering by fieldwork and documentary review involving the following mechanisms:

- discussion and interviews with the Heads of SAIs, Governing Board members, the Office of the Secretary-General, the Secretariat, consultants, representatives from development partners and a selection of stakeholders; and
- a document review which will include a study of a range of core documents from PASAI, INTOSAI, other regional organizations, development partners and others, and also desktop reviews of strategies, strategic evaluations, and operational documentation.

The reviewer must form conclusions against the purpose of the review and the review objectives expressed above.

The total time allocated for the Evaluation is up to 100 person days, a summary of which is provided in *Table 1* below:

Table 1 – Estimated number of person-days for PASAI interim review

No. of Person Days	Activity	Output
5 days	Prepare Review Plan	1 Review Plan
15 days	Desk-based preparations	
57 days	In-country field missions Including 7 days provided for attendance at PASAI Congress	1 Progress report
15 days 5 days	Report Writing	Draft Independent Review Report Final Independent Review Report
3 days	Attend PASAI GB	1 Power-point presentation on Findings and Recommendations

The Reviewer will undertake, but not be limited to, the following tasks:

A. Review Plan

- Prepare and reach agreement on a Review Plan in consultation with PASAI that includes the number of days allocated to each task:
 - This review plan allows the reviewer to work to his/her/its strengths and respond to issues identified following initial reading and discussion;
 - The reviewer will work with PASAI to organize logistics and timing for the review to be outlined in the review plan which will include developing a list of stakeholders that they will meet with in-country;
 - PASAI will assist with organizing logistics for the reviewer if needed; and

- PASAI will submit the review plan to Australia DFAT and New Zealand MFAT on behalf of the reviewer.

B. Desk-based review preparations

- Review and evaluate program and relevant documents as provided by PASAI and on request
- Conduct meetings (virtual and/or in persons) with PASAI including to establish the policy and country context, and to clarify the terms of reference and issues raised in documents;
- Conduct meetings (virtual and/or in persons) with the PASAI Secretary-General (SG), PASAI CE, Consultants and key stakeholders to initiate questions and to clarify and follow up issues raised in program documents.

C. Conduct Review field missions in five (5) countries (2 North, 3 South):

- Meet with Head of Government, Speaker of Parliament, Chairman of Public Accounts Committee or similar legislative committee
- Meet with Minister for Finance or similar role
- Meet with Head of SAI
- Meet with development partners and other selected stakeholders

D. Write a Final report

- The reviewer will provide a progress report mid-way through the review
- The 1st draft of report will be provided to the PASAI Secretariat/Chair/SG for comments at the completion of the field work
- The draft final report will be presented to the Secretary-General and the to Governing Board for comments, and after which to stakeholders for further comments
- The final report will then be presented to the Governing Board in February 2019

E. Attend Congress and GB Meeting

- The reviewer will attend the 21st PASAI Congress, and the 19th Governing Board meeting of PASAI which will be held in the margin of the Congress in Rabaul, Papua New Guinea in August 2018. The reviewer will also present the findings and recommendations of the review to the Governing Board in Auckland, February 2019.

Based on the objectives described above, the methodology will be defined in greater detail by the reviewer in the first 5 working days after signing of contracts. The MTR is expected to be primarily formative in that the reviewer will study the PASAI Strategic Plan and relevant documents then decide on the methodology to seek answers to achieve the review objectives. The methodology will include MER tools to suit each question (e.g., focus groups, interviews, surveys) and identification of key informants to be interviewed.

The following are the major components of the work to be undertaken in conducting the MTR:

- (a) The development and submission of a work plan. The work plan will include the following:
 - Design of data collection tools including survey questionnaires
 - Method of data collection and country consultations
 - List of stakeholders/ partners/agencies to be consulted
- (b) Conduct of consultations and data gathering

- (c) Draft report writing
- (d) Consultation on draft of review report
- (e) Submission of Review report

7.0 Supervision of Review

The day-to-day management of the MTR process will be provided by the PASAI Chief Executive (CE).

The CE and the PASAI Secretariat staff will be responsible for facilitating the needs of the MTR team. The Secretariat will provide all documentation to the Review team for the desk review, make interview appointments and organize field visits on behalf of the Review team as required.

8.0 Timeframe for the review

The timeframe for the review spans August 2017, with a preparatory phase, and ends in February 2019, with a presentation of the final report to the Governing Board (GB). The proposed timeframe includes making submissions to the Governing Board, advertisement, and recruitment or appointment of a reviewer, conducting fieldwork and reporting. It is anticipated that the fieldwork will be concentrated in June and August 2018 and will be carried out mostly in Auckland, New Zealand, and also at the 2018 Congress (to be hosted in Rabaul, Papua New Guinea). This will enable the reviewer to be present at the 21st PASAI Congress, and the 19th Governing Board meeting of PASAI which will be held in the margin of the Congress. At these forums, the reviewer will be provided with access to both the SAI heads as recipients of the PASAI Strategy and also to the Secretary-General and Chief Executive of the Secretariat (and staff and consultants) as well as various stakeholders and development partners. The reviewer will provide oral feedback/summary of findings to the Secretary-General in September/October 2018 in Wellington, New Zealand and a draft written report by early November 2018. The reviewer will also attend and present the final report findings and recommendations at the 20th Governing Board meeting to be held in Auckland, New Zealand in February 2019. Details of the proposed timeframe for the scope of review are shown in *Table 2* below. Further details of the expected timeline for the review processes will be discussed and agreed with the reviewer.

Table 2 – Proposed timeframe for scope of review

Period	Activity	Place	Expected Output/Outcome
2017			
August	Paper for scope of review Tuvalu Governing amendments by GB Board for approval	Approved with	submitted to the
2018			
February	Draft terms of reference	Secretariat <i>(in consultation with SG and core Donors)</i>	Approved Terms of Reference
March	Issue request for expressions of interest for a reviewer (1 month)	Secretariat	Expression of interests on PASAI networks

April	Evaluate expressions of interest	Secretariat/Chair/SG	Recommend Reviewer to Governing Board for appointment
April	Inform GB of status of recruitment of reviewer	Auckland	Endorsement by GB
April	Inform the successful applicant with offer letter	Secretariat	Agreement by appointed reviewer
April	Finalise and sign contract with reviewer	Secretariat	Signed contract
May	Desk Review and preparation of Review Plan (within 5 working days from signing of contract)	Secretariat	Milestone 1: A Review Plan from reviewer
June - August	Conduct fieldwork (including analysis of data and drafting of reports) by reviewer	Various places	Milestone 2: Progress report from reviewer
September	Provide 1 st draft of report to Secretariat/Chair/SG for comments	Secretariat/Chair/SG	Milestone 3: First draft report
October	Present final draft report for comment	Secretariat	Milestone 4: Final report
November	Presentation of report to Secretary-General. Circulate final draft report to GB for comment.	Secretariat	Endorsement by GB
December	Issue final Report to members and stakeholders for comment	Secretariat	Endorsed Final Report
2019			
February	Submit final report to GB	Secretariat	GB to plan a response to findings, if any required.

9.0 Expected Outputs (Milestones)

The major milestones for this review are:

Milestone 1: A Review Plan that includes review questions, methodology and suggested schedule of tasks and travel, submitted five working days after signing the contract

- a) *Milestone 2:* A Progress report, by agreed due date
- b) *Milestone 3:* A First Draft report, by agreed due date
- c) *Milestone 4:* A Final report, submitted one week after receipt of the consolidated comments from stakeholders (through PASAI).

The final MTR report should not exceed 30 pages, with additional information provided as annexes.

The final Report should comprise content under the following proposed headings:

- 1 Executive Summary
- 2 Recommendations and Lessons Learnt
- 3 Brief background on PASAI
- 4 Introduction and Rationale for MTR
- 5 Purpose, Scope, and Participants of MTR, including Review Questions and Methodology Context: PASAI
- 6 Findings.
- 7 Analysis of findings
- 8 Recommendations
- 9 Annexes
 - List of Persons/organizational representatives interviewed
 - Other relevant information

The consultant will also present their findings and recommendations to stakeholders and document and consolidate comments for inclusion in the final report.

10.0 Tenders

Reviewers wishing to tender should send detailed Curriculum Vitae, Project Proposal outlining key elements of their approach to the review, consultancy fee rates³ and confirming availability to reach Mr. Tiofilusi Tiueti, Chief Executive, PASAI Secretariat: tiofilusi.tiueti@pasai.org or secretariat@pasai.org by the 16th of April, 2018.

ANNEX – Some secondary questions to consider in the scope of the review

Without limiting its nature, the review may seek to draw conclusions on:

- Has PASAI contributed to improving the independence of SAIs in the Pacific?
- Has PASAI contributed to advocating sound public financial management in the Pacific through oversight roles of SAIs and the legislature (Public Accounts Committee)?
- Has PASAI contributed to enhancing the quality of public audit in the Pacific?
- Has PASAI contributed to improving the capacity of SAIs in the Pacific to carry out their mandates?
- Is the current PASAI Secretariat structure appropriate to support and deliver the PASAI strategy?
- Has PASAI performance been measured adequately using the MER framework? And has the MER framework been effectively used to measure PASAI performance during the period?
- Is the PASAI Strategy 2014-24 still relevant and appropriate? If this is not so what areas need to be revised and why?

Subsidiary conclusions may include:

- the adequacy of governance arrangements;
- the performance of the Secretariat;
- the efficiency and economy of delivery of PASAI strategy and outputs;
- the adequacy of relationship management, development partnerships, and stakeholder contact.

³ Travel costs should not be included in the tender.

- the sustainability of PASAI operation in the long-term